

Christian Science Society, Southport

England & Wales · Charity number 236306

Details

Other names	FIRST CHURCH OF CHRIST, SCIENTIST SOUTHPORT, FIRST CHURCH OF CHRIST, SCIENTIST, SOUTHPORT
Status	Registered
Legal form	Other
Registered	1965-03-31
Register	View on the Charity Commission register

Contact

Address First Church of Christ Scientist
Lord Street West
Southport
PR8 2BH

Phone 01704514009

Activities

Objects: GENERAL PURPOSES OF THE CHURCH AND SUCH PURPOSES AS WILL FORWARD THE CAUSE OF CHRISTIAN SCIENCE

Activities: Church services Sunday School. Meetings for testimony of the saving and healing power of God on our lives. Talks on Christian science its teachings with relevance to our lives. Maintaining a room for private study of the bible and the Christian science text book "science and health with key to the scriptures by Mary Baker Eddy and publications of the church all activities free and open to all.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£9,218	£19,018	-	-
2024-07-31	£24,544	£18,759	-	-
2023-07-31	£7,649	£21,583	-	-
2022-07-31	£148,897	£30,854	-	-
2021-07-31	£11,194	£20,457	-	-
2020-07-31	£16,795	£15,577	-	-

Trustees

Name	Role	Appointed
JEAN MARION ASPINALL		
MARTYN CAMPBELL MCDONALD		

Linked charities

- TRUST PROPERTY HELD IN CONNEXION WITH THE FIRST CHURCH OF CHRIST, SCIENTIST (236306-1)

Christian Science Society, Southport

England & Wales - Charity number 236306

Accounts

Charity Registration Number: 236306

First Church of Christ, Scientist, Southport

Financial Statements

for the year ended 31st July, 2022

First Church of Christ, Scientist, Southport

Charity Information

Charity Name: First Church of Christ, Scientist, Southport

Charity Registration Number: 236306

Governing Document: Declaration of Trust dated 14th April 1958
The Trustees are incorporated as a body.

Principal Address: First Church of Christ, Scientist
Lord Street West
Southport
PR8 2BJ

Trustees: Mrs M J Aspinall
Mr M C McDonald

Independent Examiner: Paul Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancs L39 2AY

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

First Church of Christ, Scientist, Southport

Trustees' Report for the year ended 31st July, 2022

The trustees present their annual report and the financial statements for the year ended 31st July, 2022.

Reference and administrative details

The details are set out on page 1.

Trustees

The trustees who served during the year are as stated below:

Mrs M J Aspinall
Mr M C McDonald

Structure, Governance and Management

Governing document

The charity is an unincorporated charity governed by its Declaration of Trust dated 14th April 1958. It is registered as a charity with the Charity Commission.

Appointment of trustees

The trustees of the charity, under the charity's trust Deed, are known as the trustees. Under the requirements of the Trust Deed, the Trustees are eligible to appoint additional trustees from amongst the Church's membership.

Organisation

The board of trustees, which must have a minimum of 2 members, administers the charity. The board meets regularly through the year to review matters relating to the charity.

Objectives and activities

The objects of the charity are the general purposes of the church and such purposes as will forward the cause of Christian Science.

The activities undertaken by the Church to further its objectives were:

- Church Services.
- Sunday School.
- Meetings for testimony of the saving and healing power of God on our lives.
- Maintaining a room for private study of the Bible and the Christian Science text book "Science and health with key to the scriptures" by Mary Baker Eddy and publications of the church.

All activities are free and open to all.

When planning our activities for the year, the trustees gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

Achievements and performance during the year

During the past 12 months the Trustees have ensured that services have continued as normal following the interruptions caused by the pandemic and all church activities including the annual lecture have resumed. Refurbishment works at the reading room have now been completed and the premises were sold on the 22nd April 2022 for £135,000. This decision was made as the flat was unoccupied following the death of the tenant and the reading room facility can now be effectively operated from the church premises, thereby reducing overheads and running costs.

Church investments have been monitored and a Bond with the Skipton Building Society has been renewed on a 12 month basis. This provides a safe and easily accessible investment.

First Church of Christ, Scientist, Southport

Trustees' Report for the year ended 31st July, 2022 (continued)

Financial Review

Results for the year

The results for the year are set out on page 5.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have, which is equal to twelve months' of normal unrestricted expenditure. Reserves are needed to even out any short term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st July 2022 would be £28,000 (2021: £20,000).

Related Party Transactions

There were no related party transactions during the year

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 11th February 2023 and signed on its behalf by:

Mr M C McDonald
Trustee

First Church of Christ, Scientist, Southport

Independent Examiner's Report to the Trustees of First Church of Christ, Scientist, Southport

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st July, 2022 which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Paul Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
Ormskirk
Lancs L39 2AY
12th February 2023**

First Church of Christ, Scientist, Southport

Receipts and Payments Account for the year ended 31st July, 2022

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2022	2021
		£	£	£	£
RECEIPTS					
Voluntary receipts	1	6,203	0	6,203	3,860
Activities for generating funds	2	395	0	395	4,740
Investment receipts	3	5,253	0	5,253	496
Receipts from charitable activities	4	2,046	0	2,046	2,098
Sale of Property		135,000	0	135,000	0
TOTAL RECEIPTS		<u>148,897</u>	<u>0</u>	<u>148,897</u>	<u>11,194</u>
PAYMENTS					
Reading Room Payments	5	2,093	0	2,093	2,025
Contributions	6	650	0	650	200
Salaries and Wages	7	2,886	0	2,886	3,137
Maintenance	8	6,952	0	6,952	2,392
Utilities	9	2,073	0	2,073	1,668
Reading Room/Flat	10	6,450	0	6,450	7,113
Miscellaneous	11	7,031	0	7,031	3,922
Lecture Costs	12	2,719	0	2,719	0
TOTAL PAYMENTS		<u>30,854</u>	<u>0</u>	<u>30,854</u>	<u>20,457</u>
NET RECEIPTS/(PAYMENTS) BEFORE TRANSFERS		118,043	0	118,043	(9,263)
TRANSFERS FROM/(TO) INVESTMENT FUNDS		0	0	0	-
NET MOVEMENT IN FUNDS		<u>118,043</u>	<u>0</u>	<u>118,043</u>	<u>(9,263)</u>
Total cash funds brought forward at 1st August, 2021		48,861	0	48,861	58,124
Total cash funds carried forward at 31st July, 2022		<u>166,904</u>	<u>0</u>	<u>166,904</u>	<u>48,861</u>

The notes on pages 7 to 8 form part of these accounts.

First Church of Christ, Scientist, Southport

Statement of assets and liabilities as at

31st July, 2022

	FUND	2022 £	2021 £
CASH FUNDS			
CAF - Church Bank account	General Fund	126,865	1,143
Skipton Building Society	General Fund	38,683	46,176
Reading Room Bank Account	Reading Room Fund	952	1,413
Cash in Hand	Reading Room Fund	404	129
		166,904	48,861
INVESTMENT ASSETS			
Clerical Medical Bond at cost (Value 1/11/22 £12,574)	Investment Fund	3,002	3,002
Aviva Investment Fund at cost (Value 21/6/22 £41,465)	Investment Fund	35,000	35,000
Aviva Investment Fund at cost (Value 21/6/22 £6,987)	Investment Fund	6,000	11,000
ASSETS RETAINED FOR CHARITY'S OWN USE			
Freehold Church Buildings and Contents at cost (Insurance valuation 26/12/21 £2,322,512)	Property Fund	0	0
Freehold Reading Room Premises & Contents at cost SOLD 25/4/22	Property Fund	0	9,264
OTHER ASSETS			
Reading Room Stock	Reading Room Fund	802	802
Gift Aid Tax Reclaim	General Fund	1,077	2,018
Ground Rents Due	General Fund	1,080	810
TOTAL ASSETS		213,865	110,757
LIABILITIES			
Creditors	General Fund	588	1,579
ASSETS LESS LIABILITIES		213,277	109,178

Approved by the Board of Trustees on 11th February 2023 and signed on its behalf by:

.....
Mr M C McDonald

.....
Mrs M J Aspinall

The notes on pages 7 to 8 form part of these accounts.

First Church of Christ, Scientist, Southport

Notes to the accounts for the year ended 31st July, 2022

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
1 Voluntary receipts						
Planned Giving:						
Gift Aid donations	2,455	0	2,455	2,610	0	2,610
Income Tax recovered	1,747	0	1,747	0	0	0
Collections at all services	1,148	0	1,148	1,250	0	1,250
Grant - Westminster Fund	0	0	0	0	0	0
Donations and legacies	853	0	853	0	0	0
	<u>6,203</u>	<u>0</u>	<u>6,203</u>	<u>3,860</u>	<u>0</u>	<u>3,860</u>
2 Activities for generating funds						
Ground Rent	0	0	0	0	0	0
Reading Room Flat Rental	395	0	395	4,740	0	4,740
	<u>395</u>	<u>0</u>	<u>395</u>	<u>4,740</u>	<u>0</u>	<u>4,740</u>
3 Investment receipts						
Interest Received	253	0	253	496	0	496
Investments Redeemed	5,000	0	5,000	0	0	0
	<u>5,253</u>	<u>0</u>	<u>5,253</u>	<u>496</u>	<u>0</u>	<u>496</u>
4 Receipts from charitable activities						
Reading Room						
Books and Periodicals	2,046	0	2,046	2,098	0	2,098
Assets Sold	0	0	0	0	0	0
	<u>2,046</u>	<u>0</u>	<u>2,046</u>	<u>2,098</u>	<u>0</u>	<u>2,098</u>
5 Reading Room Payments						
Publishing Society	1,517	0	1,517	1,934	0	1,934
Literature	480	0	480	0	0	0
Sundries	96	0	96	91	0	91
	<u>2,093</u>	<u>0</u>	<u>2,093</u>	<u>2,025</u>	<u>0</u>	<u>2,025</u>

First Church of Christ, Scientist, Southport

Notes to the accounts for the year ended 31st July, 2022

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Charitable activities						
6 Contributions						
British Legion	150	0	150	100	0	100
Ukraine Appeal	500	0	500	0	0	0
Aid Fund	0	0	0	100	0	100
	<u>650</u>	<u>0</u>	<u>650</u>	<u>200</u>	<u>0</u>	<u>200</u>
7 Salaries and Wages						
Officers	2,801	0	2,801	2,576	0	2,576
Organists	85	0	85	561	0	561
	<u>2,886</u>	<u>0</u>	<u>2,886</u>	<u>3,137</u>	<u>0</u>	<u>3,137</u>
8 Maintenance						
Grounds	1,190	0	1,190	1,193	0	1,193
Church repairs	5,762	0	5,762	1,199	0	1,199
	<u>6,952</u>	<u>0</u>	<u>6,952</u>	<u>2,392</u>	<u>0</u>	<u>2,392</u>
9 Utilities						
Electricity	313	0	313	369	0	369
Gas	1,500	0	1,500	1,060	0	1,060
Water	260	0	260	239	0	239
	<u>2,073</u>	<u>0</u>	<u>2,073</u>	<u>1,668</u>	<u>0</u>	<u>1,668</u>
10 Reading Room/Flat			0			
Maintenance/Repairs	5,310	0	5,310	6,485	0	6,485
Water	221	0	221	197	0	197
Telephone	224	0	224	250	0	250
Electricity	208	0	208	181	0	181
Utility Costs	487	0	487	0	0	0
	<u>6,450</u>	<u>0</u>	<u>6,450</u>	<u>7,113</u>	<u>0</u>	<u>7,113</u>
11 Miscellaneous						
Insurance	2,038	0	2,038	1,924	0	1,924
Quarterlies	140	0	140	336	0	336
COP Donation	325	0	325	325	0	325
Journal Listing	425	0	425	432	0	432
Sundries	429	0	429	365	0	365
Accountancy & Independent Examination	804	0	804	540	0	540
Legal Fees on Property Disposal	2,450	0	2,450	0	0	0
Key Holding	420	0	420	0	0	0
	<u>7,031</u>	<u>0</u>	<u>7,031</u>	<u>3,922</u>	<u>0</u>	<u>3,922</u>
12 Lecture Costs						
Lecturer Fees & Expenses	2,243	0	2,243	0	0	0
Lecture expenses	78	0	78	0	0	0
Advertising	398	0	398	0	0	0
	<u>2,719</u>	<u>0</u>	<u>2,719</u>	<u>0</u>	<u>0</u>	<u>0</u>